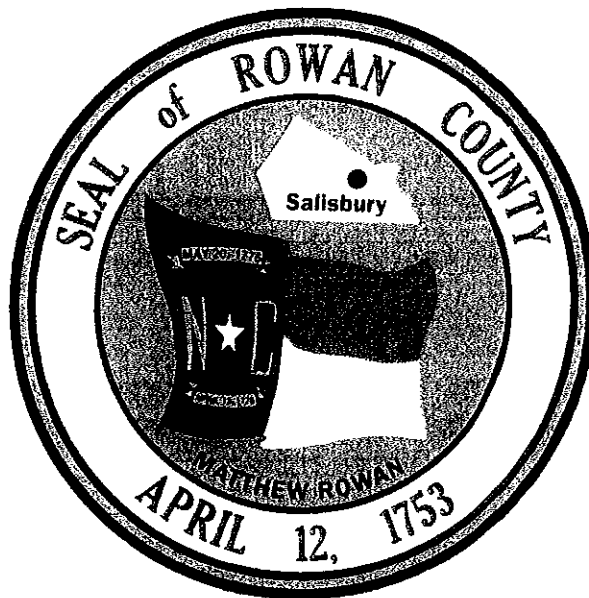


# ***ROWAN COUNTY***



## **Travel Policy**

*Revised November 21, 2005*

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**A. Introduction*****Purpose***

Rowan County recognizes travel is necessary for many of its employees and elected officials in conducting County business. Therefore, the County has established the following guidelines to assist employees and elected officials in receiving reimbursement for their allowable expenses pertaining to official travel and subsistence.

***Applicability***

All employees and elected officials of Rowan County Government are subject to this policy.

***Employee Responsibility***

An employee or elected official traveling on official County business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, luxury accommodations and services unnecessary or unjustified in the performance of official business are prohibited. Employees and elected officials will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Willful violations of this policy may result in disciplinary action.

**B. Eligible Expenses*****General***

An expense is eligible for reimbursement if it was incurred during the employee's discharge of his/her official County business and is reasonable.

***Reimbursable Expenses***

1. *Reasonable costs of meals and tips.* Meals are reimbursable if the employee or official is outside the County during normal meal hours or conducting an official meeting inside the County during normal meal hours.
2. *Mileage to and from conferences, meetings, etc. and other transportation costs as required.* Employees have the option of being reimbursed at the current mileage rate for use of personally owned vehicles or to use commercial rental vehicles if the cost of the commercial vehicle is the same or less than the per-mile reimbursement. Department Directors may approve the use of rental vehicles even if the cost is more than the per-mile reimbursement if it is determined that an employee's vehicle is unavailable or mechanically unsafe.

**B. Eligible Expenses (Continued)*****Reimbursable Expenses (Continued)***

3. *Out-of-state travel.* All out-of-state travel must be approved in advance by the County Manager. The request for out-of-state travel must include the location of the proposed travel, length of travel, total approximate costs to the County and reason for the travel. If the specific out-of-state trip was listed in the approved budget document in detail, then only notification to the Manager before the trip is incurred is required.
4. *Overnight accommodations.* The costs of overnight hotel or motel accommodations will be paid upon approval by a Department Director unless the distance traveled each way is less than 60 miles. For distances less than 60 miles each way, pre-approval by the County Manager is required. In this situation, the employee must complete the Overnight Travel Request Form (Exhibit 1), submit it to the Department Director for approval, and then forward it to the County Manager. If approved by the County Manager, the original form will be returned to the employee and copied to Finance. Eligible expenses include the lodging charge and tax only and should be based on the single overnight rate.
5. *Documentation.* As recommended by our external auditors, documentation of the conference, meeting or other educational opportunity must be attached to the Employee Travel and Reimbursement Statement (Exhibit 2). Conference registration forms and agendas provide the best documentation.
6. *Parking tolls and fees.* Parking tolls and fees while at the business site will be reimbursed based on actual charges.

***Non-reimbursable Expenses***

1. Nothing shall be charged, paid or reimbursed for travel between an employee's home and the regularly scheduled workstation. The Internal Revenue Service (IRS) considers this type of travel to be commuting.
2. Nothing shall be charged, paid or reimbursed for snacks, tobacco products, alcoholic beverages, clothing, medicine, personal care items, personal telephone calls, traffic violations or parking tickets.
3. Nothing shall be charged, paid or reimbursed for movies, recreational fees or travel between the conference site and recreational side trips. The employee should pay fees for hotel room movies at the time of checkout.

**B. Eligible Expenses (Continued)*****Non-reimbursable Expenses (Continued)***

4. Nothing shall be reimbursed for costs incurred for family members. All costs to be incurred for family members prior to the travel dates, i.e. registration, transportation or other fees, shall be paid to the County by the employee or elected official prior to the County issuing any payment.

*Note:* These lists of reimbursable and non-reimbursable expenses are not considered all-inclusive. Public purpose must be considered for all costs incurred.

**C. Reimbursements*****Meals***

1. *Per diem rates.* Meals will be paid to an employee or official based on per diem rates as follows:

<u>Meals</u>	<u>Rates</u>
Breakfast	\$ 7.00
Lunch	9.00
Dinner	<u>20.00</u>
Total	<u>\$ 36.00</u>

Receipts are not required for reimbursement of meals. However, departure and return times must be recorded on the travel reimbursement form. Tips are included in the per diem rates.

2. *Partial day travel.* Employees and officials may receive allowances for meals for partial day travel according to the following schedule when the partial day is the day of departure or the day of return. Time of departure and arrival must be listed on the reimbursement request.

Breakfast – depart prior to 7:00 a.m.

Lunch – depart prior to 11:00 a.m. (day of departure) or return after 2:00 p.m. (day of return)

Dinner – depart prior to 5:00 p.m. (day of departure) or return after 7:00 p.m. (day of return)

3. *Exception to per diem rates.* The County Manager may approve meal reimbursements based on actual receipts on a case-by-case basis.

**C. Reimbursements (Continued)*****Mileage***

For the use of an employee's personal vehicle, reimbursement will be paid for round-trip mileage, plus mileage while at the job site, at the current IRS allowable rate. The employee is expected to accurately record the miles of each trip and disclose it on the Employee Travel and Reimbursement Statement (Exhibit 2). Requests for reimbursements must be accounted for within 90 days after costs are incurred. Rowan County will not process requests for reimbursements submitted after the 90<sup>th</sup> day.

***Overnight Accommodations***

Actual lodging expenses will be paid if the employee is required to stay overnight. The employee must provide a receipt supporting the charges.

***Parking Tolls and Fees***

Reimbursement for parking tolls and fees while at the business site will be paid based on actual charges. The employee should retain receipts and attach them to the Reimbursement Statement.

**D. Reimbursement Procedures*****Reimbursement Requests***

An employee should submit a request for reimbursement on the approved County form to the County Finance Department. The form should be reviewed and approved by the employee's Department Director or his/her designee. As a rule, an employee who travels routinely during the month in the County and incurs mileage costs should request reimbursement only once a month or when the amount incurred totals \$100.00, whichever comes first. Also, an employee who on occasion travels outside the County and incurs meals expense should follow the same rule. If overnight travel is incurred where out-of-pocket costs are significant, an employee may submit a reimbursement request upon completion of the trip.

***Travel Advances***

Travel advances may be requested on the approved County form (Exhibit 3). The request should show estimated expenses itemized, giving purpose, dates and destination. The request should NEVER exceed the estimated cost. The requesting employee should sign, with the Department Director approving. Requests are to be made prior to need and in enough time to be in a regular check run. Advances will not be paid by a manual check. Checks will not be issued for less than \$100.00. Travel advances will be reconciled with travel expenses when the Employee Travel and

**D. Reimbursement Procedures (Continued)*****Travel Advances (Continued)***

Reimbursement Statement is submitted **no later** than ten working days after the completion of the approved travel. **No travel advance will be issued to an employee who has an outstanding travel advance without both Department Director and Finance Director approval.** If the travel advance is outstanding for longer than 30 days, the travel advance will be deducted from the employee's payroll check.

***Travel Allowances***

Travel allowances are budgeted for specific employees, such as the County Manager, and officials who must travel extensively in order to conduct official County business. Persons receiving travel allowances are not required to provide to Rowan County an accounting of actual miles traveled; however, the gross amount of the travel allowance is subject to withholding taxes and reportable on the employee's or official's W-2.

***Finance Department***

The Finance Department is responsible for reviewing the reimbursement requests and processing them for payment. Any reimbursement request which does not contain complete and accurate information and which is not supported by the appropriate receipts when required by County Policy will be returned and not paid.

***Budget Restrictions***

Each Department Director should monitor his/her budget for travel to ensure that adequate funds are available before the travel is incurred by an employee. Travel incurred in June is recognized as a reimbursable expense in that fiscal year and will not be carried forward for payment in the subsequent fiscal year. The lack of available funds could result in a travel reimbursement request not being paid.

**E. Other Travel Information*****Non-County Employees' Travel/Meals***

The payment of non-County employees' travel/meals is allowed only when the Department Director is conducting official County business during normal meal hours with persons appointed or assigned by the Board of County Commissioners or its designee and the meal becomes a reasonable function of the process.

**E. Other Travel Information (Continued)**

***Other Situations***

Any situation not covered by this Policy must be approved in advance by the County Manager to assure reimbursement.

***Failure to Comply***

Failure to comply with this Policy may result in disciplinary action and/or personal liability for expenses incurred.





## ROWAN COUNTY OVERNIGHT TRAVEL REQUEST

This form is to be completed if an employee desires to stay overnight at a site located **less than 60 miles** from Rowan County. Please submit to County Manager's Office with supporting documentation.

DEPARTMENT: \_\_\_\_\_

EMPLOYEE NAME(S): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_NAME AND TYPE OF  
CONFERENCE, ETC. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_LOCATION: \_\_\_\_\_  
\_\_\_\_\_

DISTANCE: \_\_\_\_\_

DATES OF CONFERENCE: \_\_\_\_\_

TOTAL COST: \_\_\_\_\_

EXPECTED BENEFITS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_IS THERE MONEY IN YOUR  
BUDGET TO COVER COSTS? \_\_\_\_\_

SUBMITTED BY: \_\_\_\_\_

Department Director's Signature

DATE: \_\_\_\_\_

APPROVED: \_\_\_\_\_

County Manager's Signature

DATE: \_\_\_\_\_

## EXHIBIT 2

DATE: \_\_\_\_\_

VENDOR NO: \_\_\_\_\_

## AMOUNT

Expense Total	
Mileage	
Total Cost	
Deduct Advance	( )
Reimbursement	

Approved

# **ROWAN COUNTY CHECK REQUEST GENERAL FUND**



PAYEE: \_\_\_\_\_

VENDOR NUMBER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

DATE: \_\_\_\_\_

CITY: \_\_\_\_\_

REQUESTING DEPARTMENT: \_\_\_\_\_

STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

REQUESTING EMPLOYEE: \_\_\_\_\_

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
		\$
<b>TOTAL</b>		
*TRAVEL ADVANCE	101-0000-115-75-00	\$

**\*YOU MUST COMPLETE THE FOLLOWING INFORMATION TO RECEIVE A TRAVEL ADVANCE.**

COURSE TITLE: \_\_\_\_\_ OVERNIGHT ACCOMMODATIONS ..EST. COST \$ \_\_\_\_\_

COURSE DATES: From \_\_\_\_\_ To \_\_\_\_\_ MEALS: .....EST. COST \$ \_\_\_\_\_

COURSE LOCATION: CITY \_\_\_\_\_ STATE \_\_\_\_\_ OTHER: \_\_\_\_\_ EST. COST \$ \_\_\_\_\_

COMMENTS:

\_\_\_\_\_  
APPROVAL: DEPARTMENT HEAD/DESIGNEE      DATE

**This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act.**

\_\_\_\_\_  
FINANCE DIRECTOR OR AUTHORIZED SIGNATURE